

# Exhibit A

**Deficiency in Tax and Acceptance of Overassessment**

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Names and address of taxpayers (Number, street, city or town, State, ZIP code)

Todd F Kozel

New York NY 10011

Social security or employer  
identification number**Increase (Decrease) in Tax and Penalties**

Tax year ended	Tax	Penalties		
12/31/2011	13,021,645.00	IRC 6651(f)(1) 9,440,692.63	IRC 6651(a)(2) 3,255,411.25	
12/31/2012	7,577,159.00	IRC 6651(f)(1) 5,493,440.28	IRC 6651(a)(2) 1,894,289.75	
12/31/2013	2,830,219.00	IRC 6651(f)(1) 2,051,908.78	IRC 6651(a)(2) 707,554.75	

(For instructions, see back of form)

**Consent to Assessment and Collection**

I consent to the immediate assessment and collection of any deficiencies (*increase in tax and penalties*) and accept any overassessment (*decrease in tax and penalties*) shown above, plus any interest provided by law. I understand that by signing this waiver, I will not be able to contest these years in the United States Tax Court, unless additional deficiencies are determined for these years.

YOUR SIGNATURE HERE →			Date 7/18/2021
SPOUSE'S SIGNATURE →			Date
TAXPAYER'S REPRESENTATIVE HERE →			Date
CORPORATE NAME →			
CORPORATE OFFICER(S) →		Title	Date
SIGN HERE →		Title	Date

Names and address of taxpayers (Number, street, city or town, State, ZIP code)

Todd F Kozel

New York NY 10011

Social security or employer  
identification number

## Increase (Decrease) in Tax and Penalties

Tax year ended	Tax	Penalties		
12/31/2014	4,330,922.00	IRC 6651(f)(1) 3,139,918.45	IRC 6651(a)(2) 1,082,730.50	
12/31/2015	1,568,831.00	IRC 6651(f)(1) 1,137,402.47	IRC 6651(a)(2) 392,207.75	

(For instructions, see back of form)

## Consent to Assessment and Collection

I consent to the immediate assessment and collection of any deficiencies (*increase in tax and penalties*) and accept any overassessment (*decrease in tax and penalties*) shown above, plus any interest provided by law. I understand that by signing this waiver, I will not be able to contest these years in the United States Tax Court, unless additional deficiencies are determined for these years.

YOUR SIGNATURE HERE			Date 7/18/2021
SPOUSE'S SIGNATURE			Date
TAXPAYER'S REPRESENTATIVE HERE			Date
CORPORATE NAME			
CORPORATE OFFICER(S)		Title	Date
SIGN HERE		Title	Date

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Name of Taxpayer: Todd F Kozel

06/10/2021

Identification Number: [REDACTED]

22.10.00

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### Instructions

#### General Information

If you consent to the assessment of the deficiencies shown in this waiver, please sign and return the form in order to limit any interest charge and expedite the adjustment to your account. Your consent will not prevent you from filing a claim for refund (*after you have paid the tax*) if you later believe you are so entitled. It will not prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for either action.

We have agreements with State tax agencies under which information about Federal tax, including increases or decreases, is exchanged with the States. If this change affects the amount of your State income tax, you should file the required State form.

If you later file a claim and the Service disallows it, you may file suit for refund in a district court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

We will consider this waiver a valid claim for refund or credit of any overpayment due you resulting from any decrease in tax and penalties shown above, provided you sign and file it within the period established by law for making such a claim.

#### Who Must Sign

If you filed jointly, both you and your spouse must sign. If this waiver is for a corporation, it should be signed with the corporation name, followed by the signatures and titles of the corporate officers authorized to sign. An attorney or agent may sign this waiver provided such action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (*for example, an executor, administrator, or a trustee*) Form 56, Notice Concerning Fiduciary Relationship, should, unless previously filed, accompany this form.

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Continuation Sheet

NAME: Todd F Kozel

TIN: [REDACTED]

Interest on Deficiencies

Interest on Deficiencies will accrue from the due date of the return until paid.

Penalty for Failure to File due to Fraud - IRC 6651(f)

You did not file your return within the time prescribed by law and your failure was fraudulent. You are liable for the fraudulent failure to file penalty under IRC 6651(f). We have added to the tax required to be shown on your return fifteen (15) percent of the tax for each month or part of a month for which your return was late. The penalty will not exceed 75 percent.

Penalty for Failure to Pay - IRC 6651(a)(2) (Applies only to SFRs)

Since you did not pay your tax when it was due, a penalty is added to the tax. For each month or part of a month that the tax is unpaid, the penalty is  $\frac{1}{2}\%$  of the unpaid tax; however, the penalty will not exceed 25% in total.

The penalty for failure to pay shown in this notice is computed only through the date of this notice. It will continue to accrue until the tax is paid, or until it totals 25%.

The penalty begins to accrue at 1% per month if we give notice and demand for immediate payment, or if the tax is not paid within 10 days after we give notice of intent to levy certain assets.

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Continuation Sheet

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NAME: Todd F Kozel

TIN: [REDACTED]

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Penalty for Failure to File due to Fraud - IRC 6651(f)

You did not file your return within the time prescribed by law and your failure was fraudulent. You are liable for the fraudulent failure to file penalty under IRC 6651(f). We have added to the tax required to be shown on your return fifteen (15) percent of the tax for each month or part of a month for which your return was late. The penalty will not exceed 75 percent.

Penalty for Failure to Pay - IRC 6651(a)(2) (Applies only to SFRs)

Since you did not pay your tax when it was due, a penalty is added to the tax. For each month or part of a month that the tax is unpaid, the penalty is ½% of the unpaid tax; however, the penalty will not exceed 25% in total.

The penalty for failure to pay shown in this notice is computed only through the date of this notice. It will continue to accrue until the tax is paid, or until it totals 25%.

The penalty begins to accrue at 1% per month if we give notice and demand for immediate payment, or if the tax is not paid within 10 days after we give notice of intent to levy certain assets.

Page: 3

Continuation Sheet

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NAME: Todd F Kozel

TIN: [REDACTED]

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**Penalty for Failure to File due to Fraud - IRC 6651(f)**

You did not file your return within the time prescribed by law and your failure was fraudulent. You are liable for the fraudulent failure to file penalty under IRC 6651(f). We have added to the tax required to be shown on your return fifteen (15) percent of the tax for each month or part of a month for which your return was late. The penalty will not exceed 75 percent.

**Penalty for Failure to Pay - IRC 6651(a)(2) (Applies only to SFRs)**

Since you did not pay your tax when it was due, a penalty is added to the tax. For each month or part of a month that the tax is unpaid, the penalty is  $\frac{1}{2}\%$  of the unpaid tax; however, the penalty will not exceed 25% in total.

The penalty for failure to pay shown in this notice is computed only through the date of this notice. It will continue to accrue until the tax is paid, or until it totals 25%.

The penalty begins to accrue at 1% per month if we give notice and demand for immediate payment, or if the tax is not paid within 10 days after we give notice of intent to levy certain assets.

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Continuation Sheet

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NAME: Todd F Kozel

TIN: [REDACTED]

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Penalty for Failure to File due to Fraud - IRC 6651(f)

You did not file your return within the time prescribed by law and your failure was fraudulent. You are liable for the fraudulent failure to file penalty under IRC 6651(f). We have added to the tax required to be shown on your return fifteen (15) percent of the tax for each month or part of a month for which your return was late. The penalty will not exceed 75 percent.

Penalty for Failure to Pay - IRC 6651(a)(2) (Applies only to SFRs)

Since you did not pay your tax when it was due, a penalty is added to the tax. For each month or part of a month that the tax is unpaid, the penalty is  $\frac{1}{2}\%$  of the unpaid tax; however, the penalty will not exceed 25% in total.

The penalty for failure to pay shown in this notice is computed only through the date of this notice. It will continue to accrue until the tax is paid, or until it totals 25%.

The penalty begins to accrue at 1% per month if we give notice and demand for immediate payment, or if the tax is not paid within 10 days after we give notice of intent to levy certain assets.

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Continuation Sheet

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NAME: Todd F Kozel

TIN: [REDACTED]

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Penalty for Failure to File due to Fraud - IRC 6651(f)

You did not file your return within the time prescribed by law and your failure was fraudulent. You are liable for the fraudulent failure to file penalty under IRC 6651(f). We have added to the tax required to be shown on your return fifteen (15) percent of the tax for each month or part of a month for which your return was late. The penalty will not exceed 75 percent.

Penalty for Failure to Pay - IRC 6651(a)(2) (Applies only to SFRs)

Since you did not pay your tax when it was due, a penalty is added to the tax. For each month or part of a month that the tax is unpaid, the penalty is  $\frac{1}{2}\%$  of the unpaid tax; however, the penalty will not exceed 25% in total.

The penalty for failure to pay shown in this notice is computed only through the date of this notice. It will continue to accrue until the tax is paid, or until it totals 25%.

The penalty begins to accrue at 1% per month if we give notice and demand for immediate payment, or if the tax is not paid within 10 days after we give notice of intent to levy certain assets.